Please Direct All Correspondence to Customer Number **20995****AMENDMENT / RESPONSE TRANSMITTAL**

Applicant : Kato et al.
 App. No : 10/791,164
 Filed : March 2, 2004
 For : OFF ROAD VEHICLE WITH AIR
 INTAKE SYSTEM
 Examiner : Phan, Hau Van
 Art Unit : 3618

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

July 25, 2005

(Date)

William H. Shreve, Reg. No. 35,678

Mail Stop Amendment

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Amendment in 12 pages.

The fee has been calculated as shown below:

FEE CALCULATION					
FEE TYPE		FEE CODE	CALCULATION	TOTAL	
Excess Claims > 20	36 - 31 = 5	1202 (\$50)	5 x 50 =	\$250	
Independent > 3	4 - 4 = 0	1201 (\$200)	0 x 200 =	\$0	
Multiple Claim	1.16(j)	1203 (\$360)		\$0	
3 Month Extension	1.17(a)(3)	1253 (\$1,020)		\$1,020	
			TOTAL FEE DUE	\$1,270	

(X) An extension of time is hereby requested by payment of the appropriate fee indicated above.

(X) A check in the amount of \$1,270 is enclosed.

(X) Return prepaid postcard.

Docket No.: FY.51039US1A

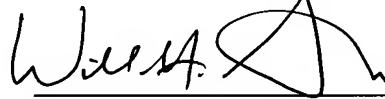
July 25, 2005

App. No.: 10/791,164

Page 2 of 2

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- (X) Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.



William H. Shreve

Registration No. 35,678

Attorney of Record

Customer No. 20,995

(949) 760-0404

1829490
072505



FY 51039US1A

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kato et al.
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William H. Shreve, Reg. No. 35,678

RESPONSE TO OFFICE ACTION MAILED JANUARY 25, 2005**Mail Stop Amendment**

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed January 25, 2005, Applicants respectfully submit the following amendments and comments in connection with the above-captioned application.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 8 of this paper.

07/28/2005 SHASSEN1 00000046 10791164

01 FC:1202

250.00 0P

07/28/2005 SHASSEN1 00000046 10791164

02 FC:1253

1020.00 0P